

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX APPLICATION No 16 of 1997

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE KUNDAN SINGH

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF WEALTH TAX

Versus

SMT.NITABEN GIRISHCHANDRA,

Appearance:

MR MANISH R BHATT for Petitioner
MR RK PATEL for Respondent No. 1

CORAM : MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE KUNDAN SINGH

Date of decision: 16/04/98

ORAL JUDGEMENT (Per R.K.Abichandani,J.)

The Revenue has made this application suggesting the following question and seeking a direction on the Income Tax Appellate Tribunal to forward the statement of case in respect thereof in accordance with the provisions of Section 27(3) of the Wealth Tax Act, 1957.

"Whether in law and on facts, the assessee is entitled to exemption under Section 5(1)(iv) of the Wealth Tax Act, 1957 in respect of share in immovable property owned by the firm of M/s. Millon Talkies?"

We are told that on an identical question, reference is pending - being W.T.R No. 17/95. We therefore direct the Tribunal to forward statement of case in respect of the aforesaid question for consideration by this Court under Section 27(3) of the Act. Rule is made absolute accordingly with no order as to costs. The matter to be heard with W.T.R No. 17/95.

* /Mohandas